



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: P.O. BOX 593  
HAYWARD, WI 54843

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LUCY GUNTHER of  
(Person responsible for accounts)

CITY OF HAYWARD WATERWORKS AND SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

|  |            |
|--|------------|
|  | 05/06/1998 |
| (Signature of person responsible for accounts) | (Date)     |

SUPERINTENDENT \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF HAYWARD WATERWORKS AND SEWER UTILITY**Utility Address:** P.O. BOX 593

HAYWARD, WI 54843

**When was utility organized?** 1/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** LUCY GUNTHER**Title:** CITY CLERK TREASURER**Office Address:**

P.O. BOX 593

HAYWARD, WI 54843

**Telephone:** (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** ANDERSON HAGER & MOE SC**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** ANDERSON HAGER & MOE SC

P.O. BOX 231

HAYWARD, WI 54843

**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ANDERSON HAGER & MOE SC**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** ANDERSON HAGER & MOE SC

P.O. BOX 231

HAYWARD, WI 54843

**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:****Date of most recent audit report:** 5/28/1997**Period covered by most recent audit:** 1996

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** BILL SWINTKOWSKI**Title:** CHAIRMAN**Office Address:**

P.O. BOX 593

HAYWARD, WI 54843

**Telephone:** (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:**

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**Name:** LUCY GUNTHER**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 593

HAYWARD, WI 54843

**Telephone:** (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:**

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**Name of utility commission/committee:**    UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

STAN LASKA

JASON SPEROS

BILL SWINTKOWSKI

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/5/1990**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

| <b>Particulars<br/>(a)</b>                                     | <b>This Year<br/>(b)</b> | <b>Last Year<br/>(c)</b> |           |
|--|--------------------------|--------------------------|-----------|
| <b>UTILITY OPERATING INCOME</b>                                |                          |                          |           |
| Operating Revenues (400)                                       | 518,832                  | 519,786                  | <b>1</b>  |
| <b>Operating Expenses:</b>                                     |                          |                          |           |
| Operation and Maintenance Expense (401)                        | 285,710                  | 291,545                  | <b>2</b>  |
| Depreciation Expense (403)                                     | 139,863                  | 119,456                  | <b>3</b>  |
| Amortization Expense (404)                                     | 7,933                    | 7,933                    | <b>4</b>  |
| Taxes (408)  | 50,952                   | 53,299                   | <b>5</b>  |
| <b>Total Operating Expenses</b>                                | <b>484,458</b>           | <b>472,233</b>           |           |
| <b>Net Operating Income</b>                                    | <b>34,374</b>            | <b>47,553</b>            |           |
| Income from Utility Plant Leased to Others (412-413)           | 0                        |                          | <b>6</b>  |
| <b>Utility Operating Income</b>                                | <b>34,374</b>            | <b>47,553</b>            |           |
| <b>OTHER INCOME</b>  |                          |                          |           |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 27,736                   | 26,663                   | <b>7</b>  |
| Nonoperating Rental Income (418)                               | 0                        |                          | <b>8</b>  |
| Interest and Dividend Income (419)                             | 15,917                   | 12,424                   | <b>9</b>  |
| Miscellaneous Nonoperating Income (421)                        | 30                       | 15                       | <b>10</b> |
| <b>Total Other Income</b>                                      | <b>43,683</b>            | <b>39,102</b>            |           |
| <b>Total Income</b>  | <b>78,057</b>            | <b>86,655</b>            |           |
| <b>MISCELLANEOUS INCOME DEDUCTIONS</b>                         |                          |                          |           |
| Miscellaneous Amortization (425)                               | 0                        |                          | <b>11</b> |
| Other Income Deductions (426)                                  | 0                        |                          | <b>12</b> |
| <b>Total Miscellaneous Income Deductions</b>                   | <b>0</b>                 | <b>0</b>                 |           |
| <b>Income Before Interest Charges</b>                          | <b>78,057</b>            | <b>86,655</b>            |           |
| <b>INTEREST CHARGES</b>  |                          |                          |           |
| Interest on Long-Term Debt (427)                               | 34,462                   | 23,357                   | <b>13</b> |
| Amortization of Debt Discount and Expense (428)                |                          |                          | <b>14</b> |
| Amortization of Premium on Debt--Cr. (429)                     |                          |                          | <b>15</b> |
| Interest on Debt to Municipality (430)                         | 0                        |                          | <b>16</b> |
| Other Interest Expense (431)                                   | 0                        | 4,759                    | <b>17</b> |
| Interest Charged to Construction--Cr. (432)                    |                          | 4,759                    | <b>18</b> |
| <b>Total Interest Charges</b>                                  | <b>34,462</b>            | <b>23,357</b>            |           |
| <b>Net Income</b>  | <b>43,595</b>            | <b>63,298</b>            |           |
| <b>EARNED SURPLUS</b>  |                          |                          |           |
| Unappropriated Earned Surplus (Beginning of Year) (216)        | 120,065                  | 17,203                   | <b>19</b> |
| Balance Transferred from Income (433)                          | 43,595                   | 63,298                   | <b>20</b> |
| Miscellaneous Credits to Surplus (434)                         | 0                        | 39,564                   | <b>21</b> |
| Miscellaneous Debits to Surplus--Debit (435)                   | 0                        |                          | <b>22</b> |
| Appropriations of Surplus--Debit (436)                         | 0                        |                          | <b>23</b> |
| Appropriations of Income to Municipal Funds--Debit (439)       | 0                        |                          | <b>24</b> |
| <b>Total Unappropriated Earned Surplus End of Year (216)</b>   | <b>163,660</b>           | <b>120,065</b>           |           |



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

| Description of Item<br>(a)                                 | Amount<br>(b) |    |
|--|---------------|----|
| <b>Revenues from Utility Plant Leased to Others (412):</b> |               |    |
| NONE   |               | 1  |
| <b>Total (Acct. 412):</b>                                  | 0             |    |
| <b>Expenses of Utility Plant Leased to Others (413):</b>   |               |    |
| NONE   |               | 2  |
| <b>Total (Acct. 413):</b>                                  | 0             |    |
| <b>Nonoperating Rental Income (418):</b>                   |               |    |
| NONE   |               | 3  |
| <b>Total (Acct. 418):</b>                                  | 0             |    |
| <b>Interest and Dividend Income (419):</b>                 |               |    |
| INTEREST ON CHECKING AND SAVINGS                           | 5,912         | 4  |
| INTEREST ON SPECIAL ASSESSMENTS                            | 7,029         | 5  |
| INTEREST ON SPECIAL FUNDS                                  | 2,976         | 6  |
| <b>Total (Acct. 419):</b>                                  | 15,917        |    |
| <b>Miscellaneous Nonoperating Income (421):</b>            |               |    |
| RETURN ON CHECK CHARGE                                     | 30            | 7  |
| <b>Total (Acct. 421):</b>                                  | 30            |    |
| <b>Miscellaneous Amortization (425):</b>                   |               |    |
| NONE   |               | 8  |
| <b>Total (Acct. 425):</b>                                  | 0             |    |
| <b>Other Income Deductions (426):</b>                      |               |    |
| NONE   |               | 9  |
| <b>Total (Acct. 426):</b>                                  | 0             |    |
| <b>Miscellaneous Credits to Surplus (434):</b>             |               |    |
| NONE   |               | 10 |
| <b>Total (Acct. 434):</b>                                  | 0             |    |
| <b>Miscellaneous Debits to Surplus (435):</b>              |               |    |
| NONE   |               | 11 |
| <b>Total (Acct. 435)--Debit:</b>                           | 0             |    |
| <b>Appropriations of Surplus (436):</b>                    |               |    |
| Detail appropriations to (from) account 215                |               | 12 |
| <b>Total (Acct. 436)--Debit:</b>                           | 0             |    |
| <b>Appropriations of Income to Municipal Funds (439):</b>  |               |    |
| NONE   |               | 13 |
| <b>Total (Acct. 439)--Debit:</b>                           | 0             |    |

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

| <b>Particulars<br/>(a)</b>   | <b>Water<br/>(b)</b> | <b>Electric<br/>(c)</b> | <b>Sewer<br/>(d)</b> | <b>Gas<br/>(e)</b> | <b>Total<br/>(f)</b> |          |
|--|----------------------|-------------------------|----------------------|--------------------|----------------------|----------|
| Revenues (account 415)   | 14,644               |                         | 13,698               |                    | <b>28,342</b>        | <b>1</b> |
| <b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b> |                      |                         |                      |                    |                      |          |
| Cost of merchandise sold   |                      |                         |                      |                    | <b>0</b>             | <b>2</b> |
| Payroll  |                      |                         |                      |                    | <b>0</b>             | <b>3</b> |
| Materials  | 593                  |                         | 13                   |                    | <b>606</b>           | <b>4</b> |
| Taxes  |                      |                         |                      |                    | <b>0</b>             | <b>5</b> |
| <b>Other (list by major classes):</b>  |                      |                         |                      |                    |                      |          |
| NONE   |                      |                         |                      |                    | <b>0</b>             | <b>6</b> |
| <b>Total costs and expenses</b>  | <b>593</b>           | <b>0</b>                | <b>13</b>            | <b>0</b>           | <b>606</b>           |          |
| <b>Net income (or loss)</b>  | <b>14,051</b>        | <b>0</b>                | <b>13,685</b>        | <b>0</b>           | <b>27,736</b>        |          |

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

| <b>Description<br/>(a)</b>   | <b>Water<br/>Utility<br/>(b)</b> | <b>Electric<br/>Utility<br/>(c)</b> | <b>Sewer Utility<br/>(Regulated<br/>Only)<br/>(d)</b> | <b>Gas<br/>Utility<br/>(e)</b> | <b>Total<br/>(f)</b> |          |
|--|----------------------------------|-------------------------------------|---|--------------------------------|----------------------|----------|
| Total operating revenues   | 253,942                          | 0                                   | 264,890   | 0                              | <b>518,832</b>       | <b>1</b> |
| Less: interdepartmental sales  | 0                                |                                     | 0   | 0                              | <b>0</b>             | <b>2</b> |
| Less: interdepartmental rents  |                                  |                                     |   |                                | <b>0</b>             | <b>3</b> |
| Less: return on net investment in<br>meters charged to regulated sewer<br>department. (Do not report if<br>nonregulated sewer.)  | 1,740                            |                                     |   |                                | <b>1,740</b>         | <b>4</b> |
| Less: uncollectibles directly expensed<br>as reported in water acct. 904 (690<br>class D), sewer acct. 843, and electric<br>acct. 904 (590 class D) -or- Net<br>write-offs when Accumulated Provision<br>for Uncollectible Accounts (acct. 144) is<br>maintained |                                  |                                     |   |                                | <b>0</b>             | <b>5</b> |
| <b>Other Increases or (Decreases)<br/>to Operating Revenues - Specify:</b>   |                                  |                                     |   |                                | <b>0</b>             | <b>6</b> |
| <b>Revenues subject to<br/>Wisconsin Remainder Assessment</b>  | <b>252,202</b>                   | <b>0</b>                            | <b>264,890</b>  | <b>0</b>                       | <b>517,092</b>       |          |

**BALANCE SHEET**

| <b>Assets and Other Debits<br/>(a)</b>   | <b>Balance<br/>End of Year<br/>(b)</b> | <b>Balance<br/>First of Year<br/>(c)</b> |           |
|--|--|--|-----------|
| <b>UTILITY PLANT</b>   |  |  |           |
| Utility Plant (100)  | 6,332,820                              | 6,197,561                                | <b>1</b>  |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)       | 1,624,566                              | 1,484,813                                | <b>2</b>  |
| <b>Net Utility Plant</b>   | <b>4,708,254</b>                       | <b>4,712,748</b>                         |           |
| <b>OTHER PROPERTY AND INVESTMENTS</b>  |  |  |           |
| Nonutility Property (121)  | 0                                      | 0  | <b>3</b>  |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0                                      | 0  | <b>4</b>  |
| <b>Net Nonutility Property</b>   | <b>0</b>                               | <b>0</b>                                 |           |
| Investment in Municipality (123)   | 0                                      |  | <b>5</b>  |
| Other Investments (124)  | 51,204                                 | 45,276                                   | <b>6</b>  |
| Special Funds (125)  | 59,774                                 | 72,020                                   | <b>7</b>  |
| <b>Total Other Property and Investments</b>  | <b>110,978</b>                         | <b>117,296</b>                           |           |
| <b>CURRENT AND ACCRUED ASSETS</b>  |  |  |           |
| Cash and Working Funds (131)   | 1,813                                  | 85,345                                   | <b>8</b>  |
| Temporary Cash Investments (132)   | 180,898                                |  | <b>9</b>  |
| Notes Receivable (141)   | 102,845                                | 127,609                                  | <b>10</b> |
| Customer Accounts Receivable (142)   | 105,344                                | 115,295                                  | <b>11</b> |
| Other Accounts Receivable (143)  | 9,564                                  | 1,964                                    | <b>12</b> |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144)                               | 0                                      | 0  | <b>13</b> |
| Receivables from Municipality (145)  | 72,707                                 | 66,779                                   | <b>14</b> |
| Materials and Supplies (150)   | 11,236                                 | 13,696                                   | <b>15</b> |
| Prepayments (165)  | 2,169                                  | 1,428                                    | <b>16</b> |
| Other Current and Accrued Assets (170)   |  |  | <b>17</b> |
| <b>Total Current and Accrued Assets</b>  | <b>486,576</b>                         | <b>412,116</b>                           |           |
| <b>DEFERRED DEBITS</b>   |  |  |           |
| Unamortized Debt Discount and Expense (181)  | 0                                      |  | <b>18</b> |
| Extraordinary Property Losses (182)  | 23,800                                 | 31,733                                   | <b>19</b> |
| Other Deferred Debits (183)  | 0                                      |  | <b>20</b> |
| <b>Total Deferred Debits</b>   | <b>23,800</b>                          | <b>31,733</b>                            |           |
| <b>Total Assets and Other Debits</b>   | <b>5,329,608</b>                       | <b>5,273,893</b>                         |           |

**BALANCE SHEET**

| <b>Liabilities and Other Credits<br/>(a)</b> | <b>Balance<br/>End of Year<br/>(b)</b> | <b>Balance<br/>First of Year<br/>(c)</b> |           |
|--|--|--|-----------|
| <b>PROPRIETARY CAPITAL</b>                   |  |  |           |
| Capital Paid in by Municipality (200)        | 1,483,339                              | 1,483,339                                | <b>21</b> |
| Appropriated Earned Surplus (215)            |  |  | <b>22</b> |
| Unappropriated Earned Surplus (216)          | 163,660                                | 120,065                                  | <b>23</b> |
| <b>Total Proprietary Capital</b>             | <b>1,646,999</b>                       | <b>1,603,404</b>                         |           |
| <b>LONG-TERM DEBT</b>                        |  |  |           |
| Bonds (221)                                  | 106,201                                | 141,862                                  | <b>24</b> |
| Advances from Municipality (223)             | 0                                      |  | <b>25</b> |
| Other long-Term Debt (224)                   | 394,968                                | 417,359                                  | <b>26</b> |
| <b>Total Long-Term Debt</b>                  | <b>501,169</b>                         | <b>559,221</b>                           |           |
| <b>CURRENT AND ACCRUED LIABILITIES</b>       |  |  |           |
| Notes Payable (231)                          | 0                                      |  | <b>27</b> |
| Accounts Payable (232)                       | 13,416                                 | 9,501                                    | <b>28</b> |
| Payables to Municipality (233)               | 91,875                                 | 107,394                                  | <b>29</b> |
| Customer Deposits (235)                      |  |  | <b>30</b> |
| Taxes Accrued (236)                          | 82,905                                 | 41,849                                   | <b>31</b> |
| Interest Accrued (237)                       | 23,997                                 | 6,860                                    | <b>32</b> |
| Other Current and Accrued Liabilities (238)  |  |  | <b>33</b> |
| <b>Total Current and Accrued Liabilities</b> | <b>212,193</b>                         | <b>165,604</b>                           |           |
| <b>DEFERRED CREDITS</b>                      |  |  |           |
| Unamortized Premium on Debt (251)            | 0                                      |  | <b>34</b> |
| Customer Advances for Construction (252)     |  |  | <b>35</b> |
| Other Deferred Credits (253)                 | 0                                      |  | <b>36</b> |
| <b>Total Deferred Credits</b>                | <b>0</b>                               | <b>0</b>                                 |           |
| <b>OPERATING RESERVES</b>                    |  |  |           |
| Miscellaneous Operating Reserves (265)       |  |  | <b>37</b> |
| <b>Total Operating Reserves</b>              | <b>0</b>                               | <b>0</b>                                 |           |
| <b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>  |  |  |           |
| Contributions in Aid of Construction (271)   | 2,969,246                              | 2,945,662                                | <b>38</b> |
| <b>Total Liabilities and Other Credits</b>   | <b>5,329,607</b>                       | <b>5,273,891</b>                         |           |

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

| <b>Particulars<br/>(a)</b>   | <b>Water<br/>(b)</b> | <b>Sewer<br/>(c)</b> | <b>Gas<br/>(d)</b> | <b>Electric<br/>(e)</b> |          |
|--|----------------------|----------------------|--------------------|-------------------------|----------|
| <b>Plant Accounts:</b>   |                      |                      |                    |                         |          |
| Utility Plant in Service (100)   | 2,085,552            | 4,113,453            | 0                  | 0                       | <b>1</b> |
| Utility Plant Purchased or Sold (391)                                    |                      |                      |                    |                         | <b>2</b> |
| Utility Plant in Process of Reclassification (392)                       |                      |                      |                    |                         | <b>3</b> |
| Utility Plant Leased to Others (393)                                     |                      |                      |                    |                         | <b>4</b> |
| Property Held for Future Use (394)                                       |                      |                      |                    |                         | <b>5</b> |
| Construction Work in Progress (395)                                      | 131,127              | 2,688                |                    |                         | <b>6</b> |
| Utility Plant Acquisition Adjustments (396)                              |                      |                      |                    |                         | <b>7</b> |
| Other Utility Plant Adjustments (397)                                    |                      |                      |                    |                         | <b>8</b> |
| <b>Total Utility Plant</b>   | <b>2,216,679</b>     | <b>4,116,141</b>     | <b>0</b>           | <b>0</b>                |          |
| <b>Accumulated Provision for Depreciation and Amortization:</b>          |                      |                      |                    |                         |          |
| Accumulated Provision for Depreciation of Utility Plant in Service (110) | 414,201              | 1,210,365            | 0                  | 0                       | <b>9</b> |
| <b>Total Accumulated Provision</b>                                       | <b>414,201</b>       | <b>1,210,365</b>     | <b>0</b>           | <b>0</b>                |          |
| <b>Net Utility Plant</b>   | <b>1,802,478</b>     | <b>2,905,776</b>     | <b>0</b>           | <b>0</b>                |          |

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

| Particulars<br>(a)                  | Water<br>(b)   | Sewer<br>(c)     | (d)      | (e)      | Total<br>(f)     |           |
|-------------------------------------|----------------|------------------|----------|----------|------------------|-----------|
| <b>Balance first of year</b>        | 376,623        | 1,108,190        |          |          | <b>1,484,813</b> | <b>1</b>  |
| <b>Credits During Year</b>          |                |                  |          |          |                  | <b>2</b>  |
| <b>Accruals:</b>                    |                |                  |          |          |                  | <b>3</b>  |
| Charged depreciation expense (403)  | 36,701         | 103,162          |          |          | <b>139,863</b>   | <b>4</b>  |
| Depreciation expense on meters      |                |                  |          |          |                  | <b>5</b>  |
| charged to sewer (see Note 3)       | 987            | (987)            |          |          | <b>0</b>         | <b>6</b>  |
| Accruals charged other              |                |                  |          |          |                  | <b>7</b>  |
| accounts (specify):                 |                |                  |          |          |                  | <b>8</b>  |
|                                     |                |                  |          |          | <b>0</b>         | <b>9</b>  |
| Salvage                             |                |                  |          |          | <b>0</b>         | <b>10</b> |
| Other credits (specify):            |                |                  |          |          |                  | <b>11</b> |
|                                     |                |                  |          |          | <b>0</b>         | <b>12</b> |
| <b>Total credits</b>                | <b>37,688</b>  | <b>102,175</b>   | <b>0</b> | <b>0</b> | <b>139,863</b>   | <b>13</b> |
| <b>Debits during year</b>           |                |                  |          |          |                  | <b>14</b> |
| Book cost of plant retired          | 110            |                  |          |          | <b>110</b>       | <b>15</b> |
| Cost of removal                     |                |                  |          |          | <b>0</b>         | <b>16</b> |
| Other debits (specify):             |                |                  |          |          |                  | <b>17</b> |
|                                     |                |                  |          |          | <b>0</b>         | <b>18</b> |
| <b>Total debits</b>                 | <b>110</b>     | <b>0</b>         | <b>0</b> | <b>0</b> | <b>110</b>       | <b>19</b> |
| <b>Balance End of Year</b>          | <b>414,201</b> | <b>1,210,365</b> | <b>0</b> | <b>0</b> | <b>1,624,566</b> | <b>20</b> |
| <b>Composite Depreciation Rate?</b> | Yes            | Yes              |          |          |                  | <b>21</b> |
| If yes, what is the rate?           | 1.84%          | 2.55%            |          |          |                  | <b>22</b> |

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

| Description<br>(a)                     | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Deductions<br>During Year<br>(d) | Balance<br>End of Year<br>(e) |   |
|--|---------------------------------|---------------------------------|----------------------------------|-------------------------------|---|
| Nonregulated sewer plant               |                                 |                                 |                                  | 0                             | 1 |
| Other (specify):                       |                                 |                                 |                                  | 0                             | 2 |
| <b>Total Nonutility Property (121)</b> | 0                               | 0                               | 0                                | 0                             |   |
| Less accum. prov. depr. & amort. (122) |                                 |                                 |                                  | 0                             | 3 |
| <b>Net Nonutility Property</b>         | <u>0</u>                        | <u>0</u>                        | <u>0</u>                         | <u>0</u>                      |   |



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

| <b>Particulars<br/>(a)</b>                                       | <b>Amount<br/>(b)</b> |
|--|-----------------------|
| Balance first of year  | 1                     |
| <b>Additions:</b>  |                       |
| Provision for uncollectibles during year                         | 2                     |
| Collection of accounts previously written off: Utility Customers | 3                     |
| Collection of accounts previously written off: Others            | 4                     |
| <b>Total Additions</b>   | <u>0</u>              |
| <b>Deductions:</b>   |                       |
| Accounts written off during the year: Utility Customers          | 5                     |
| Accounts written off during the year: Others                     | 6                     |
| <b>Total accounts written off</b>                                | <u>0</u>              |
| <b>Balance end of year</b>                                       | <u><u>0</u></u>       |

**MATERIALS AND SUPPLIES**

| <b>Account<br/>(a)</b>        | <b>Generation<br/>(b)</b> | <b>Transmission<br/>(c)</b> | <b>Distribution<br/>(d)</b> | <b>Other<br/>(e)</b> | <b>Total<br/>End of Year<br/>(f)</b> | <b>Amount<br/>Prior Year<br/>(g)</b> |
|-------------------------------|---------------------------|-----------------------------|-----------------------------|----------------------|--------------------------------------|--------------------------------------|
| <b>Electric Utility</b>       |                           |                             |                             |                      |                                      |                                      |
| Fuel for generation           |                           |                             |                             |                      | 0                                    | 1                                    |
| Other                         |                           |                             |                             |                      | 0                                    | 2                                    |
| <b>Total Electric Utility</b> |                           |                             |                             |                      | <u>0</u>                             | <u>0</u>                             |

| <b>Account</b>                      | <b>Total<br/>End of Year</b> | <b>Amount<br/>Prior Year</b> |   |
|-------------------------------------|------------------------------|------------------------------|---|
| Electric utility total              | 0                            | 0                            | 1 |
| Water utility                       | 6,913                        | 7,510                        | 2 |
| Sewer utility                       | 4,323                        | 6,186                        | 3 |
| Gas utility                         |                              |                              | 4 |
| Merchandise                         |                              |                              | 5 |
| Other materials & supplies          |                              |                              | 6 |
| <b>Total Materials and Supplies</b> | <u>11,236</u>                | <u>13,696</u>                |   |

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

| Debt Issue to Which Related<br>(a)        | Written Off During Year |                                       | Balance<br>End of Year<br>(d) |   |
|---|-------------------------|---------------------------------------|-------------------------------|---|
|   | Amount<br>(b)           | Account Charged<br>or Credited<br>(c) |                               |   |
| Unamortized debt discount & expense (181) |                         |                                       |                               | 1 |
| Total                                     |                         |                                       | <u>0</u>                      |   |
| Unamortized premium on debt (251)         |                         |                                       |                               | 2 |
| Total                                     |                         |                                       | <u>0</u>                      |   |

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| <b>Particulars<br/>(a)</b>            | <b>Amount<br/>(b)</b> |   |
|---------------------------------------|-----------------------|---|
| Balance first of year                 | 1,483,339             | 1 |
| <b>Changes during year (explain):</b> |                       |   |
| NONE                                  |                       | 2 |
| <b>Balance end of year</b>            | <b>1,483,339</b>      |   |

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

| <b>Description of Issue<br/>(a)</b> | <b>Date of<br/>Issue<br/>(b)</b> | <b>Final<br/>Maturity<br/>Date<br/>(c)</b> | <b>Interest<br/>Rate<br/>(d)</b> | <b>Principal<br/>Amount<br/>End of Year<br/>(e)</b> |          |
|-------------------------------------|----------------------------------|--|----------------------------------|---|----------|
| B BOND SPECIAL ASSESSMENT 1994A     | 01/28/1994                       | 11/30/2033                                 | 5.00%                            | 8,449   | <b>1</b> |
| SPECIAL ASSESSMENT B BOND 1994A     | 01/28/1994                       | 11/01/2034                                 | 5.00%                            | 51,373  | <b>2</b> |
| SPECIAL ASSESSMENT B BOND 1994B     | 01/28/1994                       | 11/01/2034                                 | 5.00%                            | 38,243  | <b>3</b> |
| B BOND SPECAIL ASSESSMENT 1994B     | 01/28/1994                       | 11/30/2033                                 | 5.00%                            | 8,136   | <b>4</b> |
| <b>Total Bonds (Account 221):</b>   |                                  |  |                                  | <b>106,201</b>                                      |          |

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

| <b>Account and Description of Obligation<br/>(a and b)</b> | <b>Date of<br/>Issue<br/>(c)</b> | <b>Final<br/>Maturity<br/>Date<br/>(d)</b> | <b>Interest<br/>Rate<br/>(e)</b> | <b>Principal<br/>Amount<br/>End of Year<br/>(f)</b> |          |
|--|----------------------------------|--|----------------------------------|---|----------|
| <b>Other Long-Term Debt (224)</b>                          |                                  |  |                                  |   |          |
| SEWAGE TREATMENT   | 09/24/1993                       | 09/24/2003                                 | 6.00%                            | 42,000  | <b>1</b> |
| STATE TRUST FUND   | 10/09/1996                       | 03/15/2016                                 | 7.00%                            | 260,000   | <b>2</b> |
| WATERWELL SYSTEM   | 01/06/1993                       | 01/06/2003                                 | 7.00%                            | 59,997  | <b>3</b> |
| WORKING CAPITAL  | 01/29/1992                       | 01/29/2002                                 | 7.00%                            | 15,471  | <b>4</b> |
| ENGINEER FEES  | 11/17/1992                       | 11/17/1999                                 | 7.00%                            | 17,500  | <b>5</b> |
| <b>Total for Account 224</b>                               |                                  |  |                                  | <b>394,968</b>                                      |          |

**TAXES ACCRUED (ACCT. 236)**

| <b>Particulars<br/>(a)</b>              | <b>Amount<br/>(b)</b> |   |
|---|-----------------------|---|
| Balance first of year                   | 41,849                | 1 |
| <b>Accruals:</b>                        |                       |   |
| Charged water department expense        | 44,272                | 2 |
| Charged electric department expense     |                       | 3 |
| Charged sewer department expense        | 6,680                 | 4 |
| <b>Other (explain):</b>                 |                       |   |
| NONE                                    |                       | 5 |
| <b>Total Accruals and other credits</b> | <b>50,952</b>         |   |
| <b>Taxes paid during year:</b>          |                       |   |
| County, state and local taxes           |                       | 6 |
| Social Security taxes                   | 9,159                 | 7 |
| PSC Remainder Assessment                | 737                   | 8 |
| <b>Other (explain):</b>                 |                       |   |
| NONE                                    |                       | 9 |
| <b>Total payments and other debits</b>  | <b>9,896</b>          |   |
| <b>Balance end of year</b>              | <b>82,905</b>         |   |

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

| Description of Issue<br>(a)             | Interest Accrued<br>Balance First<br>of Year<br>(b) | Interest Accrued<br>During Year<br>(c) | Interest Paid<br>During Year<br>(d) | Interest Accrued<br>Balance End<br>of Year<br>(e) |    |
|---|---|--|-------------------------------------|---|----|
| <b>Bonds (221)</b>                      |   |  |                                     |   |    |
| SPECIAL ASSESS B BOND 1994A             | 278   | 2,996                                  | 3,046                               | 228   | 1  |
| SPECIAL ASSESSMENT B BOND 1994B         | 227   | 2,600                                  | 2,665                               | 162   | 2  |
| SPECIAL ASSESSMENT B BOND 1994A         | 47  | 500                                    | 510                                 | 37  | 3  |
| SP ASSESS B BOND 1994B                  | 52  | 564                                    | 581                                 | 35  | 4  |
| <b>Subtotal</b>                         | <b>604</b>  | <b>6,660</b>                           | <b>6,802</b>                        | <b>462</b>  |    |
| <b>Advances from Municipality (223)</b> |   |  |                                     |   |    |
| NONE                                    |   |  |                                     | 0   | 5  |
| <b>Subtotal</b>                         | <b>0</b>  | <b>0</b>                               | <b>0</b>                            | <b>0</b>  |    |
| <b>Other long-Term Debt (224)</b>       |   |  |                                     |   |    |
| WORKING CAPITAL & ENG FEES              | 378   | 2,593                                  | 2,649                               | 322   | 6  |
| WATER WELL SYSTEM                       | 1,023   | 4,541                                  | 4,689                               | 875   | 7  |
| SEWAGE TREATMENT                        | 864   | 3,118                                  | 3,185                               | 797   | 8  |
| RIVER CROSSING                          | 3,991   | 17,550                                 |                                     | 21,541  | 9  |
| <b>Subtotal</b>                         | <b>6,256</b>  | <b>27,802</b>                          | <b>10,523</b>                       | <b>23,535</b>                                     |    |
| <b>Notes Payable (231)</b>              |   |  |                                     |   |    |
| NONE                                    |   |  |                                     | 0   | 10 |
| <b>Subtotal</b>                         | <b>0</b>  | <b>0</b>                               | <b>0</b>                            | <b>0</b>  |    |
| <b>Total</b>                            | <b>6,860</b>  | <b>34,462</b>                          | <b>17,325</b>                       | <b>23,997</b>                                     |    |



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

| Particulars<br>(a)   | Water<br>(b)   | Electric            |              | Sewer<br>(e)     | Gas<br>(f) | Total<br>(g)     |          |
|--|----------------|---------------------|--------------|------------------|------------|------------------|----------|
|  |                | Distribution<br>(c) | Other<br>(d) |                  |            |                  |          |
| Balance First of Year  | 749,613        |                     |              | 2,196,049        |            | <b>2,945,662</b> | <b>1</b> |
| <b>Add credits during year:</b>  |                |                     |              |                  |            |                  |          |
| For Services   | 10,894         |                     |              | 5,907            |            | <b>16,801</b>    | <b>2</b> |
| For Mains  | 2,389          |                     |              | 4,394            |            | <b>6,783</b>     | <b>3</b> |
| <b>Other (specify):</b>  |                |                     |              |                  |            |                  |          |
| NONE   |                |                     |              |                  |            | <b>0</b>         | <b>4</b> |
| <b>Deduct charges (specify):</b>   |                |                     |              |                  |            |                  |          |
| NONE   |                |                     |              |                  |            | <b>0</b>         | <b>5</b> |
| <b>Balance End of Year</b>   | <b>762,896</b> | <b>0</b>            | <b>0</b>     | <b>2,206,350</b> | <b>0</b>   | <b>2,969,246</b> |          |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | 171,900        |                     |              | 1,508,477        |            | <b>1,680,377</b> | <b>6</b> |

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars<br>(a)                          | Balance<br>End of Year<br>(b) |    |
|---|-------------------------------|----|
| <b>Investment in Municipality (123):</b>    |                               |    |
| NONE  |                               | 1  |
| <b>Total (Acct. 123):</b>                   | <b>0</b>                      |    |
| <b>Other Investments (124):</b>             |                               |    |
| BARRON ELECTRIC COOP CAPITAL CREDITS        | 51,204                        | 2  |
| <b>Total (Acct. 124):</b>                   | <b>51,204</b>                 |    |
| <b>Special Funds (125):</b>                 |                               |    |
| REPLACEMENT RESERVE FUND                    | 55,284                        | 3  |
| SPECIAL REDEMPTION FUND WATER               | 1,828                         | 4  |
| SPECIAL REDEMPTION FUND SEWER               | 2,662                         | 5  |
| <b>Total (Acct. 125):</b>                   | <b>59,774</b>                 |    |
| <b>Notes Receivable (141):</b>              |                               |    |
| CUSTOMER SPECIAL ASSESSMENTS                | 102,845                       | 6  |
| <b>Total (Acct. 141):</b>                   | <b>102,845</b>                |    |
| <b>Customer Accounts Receivable (142):</b>  |                               |    |
| Water                                       | 42,595                        | 7  |
| Electric                                    |                               | 8  |
| Sewer (Regulated)                           | 62,749                        | 9  |
| <b>Other (specify):</b>                     |                               |    |
| NONE  |                               | 10 |
| <b>Total (Acct. 142):</b>                   | <b>105,344</b>                |    |
| <b>Other Accounts Receivable (143):</b>     |                               |    |
| Sewer (Non-regulated)                       |                               | 11 |
| Merchandising, jobbing and contract work    | 7,278                         | 12 |
| <b>Other (specify):</b>                     |                               |    |
| MISCELLANEOUS                               | 53                            | 13 |
| INTEREST RECEIVABLE                         | 2,233                         | 14 |
| <b>Total (Acct. 143):</b>                   | <b>9,564</b>                  |    |
| <b>Receivables from Municipality (145):</b> |                               |    |
| 1997 HYDRANT RENTAL NET OF 1996 ADJUSTMENT  | 72,387                        | 15 |
| DECEMBER 1997 BACKHOE RENT                  | 320                           | 16 |
| <b>Total (Acct. 145):</b>                   | <b>72,707</b>                 |    |
| <b>Prepayments (165):</b>                   |                               |    |
| PREPAID INSURANCE                           | 2,169                         | 17 |
| <b>Total (Acct. 165):</b>                   | <b>2,169</b>                  |    |

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars<br>(a)                          | Balance<br>End of Year<br>(b) |    |
|---|-------------------------------|----|
| <b>Extraordinary Property Losses (182):</b> |                               |    |
| ABANDONMENT OF TEST WELL 5 PSC 3/6/1997     | 23,800                        | 18 |
| <b>Total (Acct. 182):</b>                   | <b>23,800</b>                 |    |
| <b>Other Deferred Debits (183):</b>         |                               |    |
| NONE  |                               | 19 |
| <b>Total (Acct. 183):</b>                   | <b>0</b>                      |    |
| <b>Payables to Municipality (233):</b>      |                               |    |
| PAYROLL & OTHER FRINGE PAID BY CITY         | 51,070                        | 20 |
| USE OF CITY EQUIPMENT DECEMBER 1997         | 256                           | 21 |
| INSURANCE PAID BY CITY 1997                 | 7,634                         | 22 |
| INTEREST & PRINCIPAL ON DEBT PAID BY CITY   | 32,915                        | 23 |
| <b>Total (Acct. 233):</b>                   | <b>91,875</b>                 |    |
| <b>Other Deferred Credits (253):</b>        |                               |    |
| NONE  |                               | 24 |
| <b>Total (Acct. 253):</b>                   | <b>0</b>                      |    |

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

| <b>Average Rate Base<br/>(a)</b>            | <b>Water<br/>(b)</b> | <b>Electric<br/>(c)</b> | <b>Sewer<br/>(d)</b> | <b>Gas<br/>(e)</b> | <b>Total<br/>(f)</b> |          |
|---|----------------------|-------------------------|----------------------|--------------------|----------------------|----------|
| <b>Add Average:</b>                         |                      |                         |                      |                    |                      |          |
| Utility Plant in Service                    | 2,062,867            | 0                       | 4,088,008            | 0                  | <b>6,150,875</b>     | <b>1</b> |
| Materials and Supplies                      | 7,211                | 0                       | 5,254                | 0                  | <b>12,465</b>        | <b>2</b> |
| <b>Other (specify):</b>                     |                      |                         |                      |                    | <b>0</b>             | <b>3</b> |
| <b>Less Average:</b>                        |                      |                         |                      |                    |                      |          |
| Reserve for Depreciation                    | 395,412              | 0                       | 1,159,277            | 0                  | <b>1,554,689</b>     | <b>4</b> |
| Customer Advances for Construction          |                      |                         |                      |                    | <b>0</b>             | <b>5</b> |
| Contributions in Aid of Construction        | 756,254              | 0                       | 2,201,199            | 0                  | <b>2,957,453</b>     | <b>6</b> |
| <b>Other (specify):</b>                     |                      |                         |                      |                    | <b>0</b>             | <b>7</b> |
| <b>Average Net Rate Base</b>                | <b>918,412</b>       | <b>0</b>                | <b>732,786</b>       | <b>0</b>           | <b>1,651,198</b>     |          |
| Net Operating Income                        | 60,965               | 0                       | (26,591)             | 0                  | <b>34,374</b>        | <b>8</b> |
| <b>Net Operating Income as a percent of</b> |                      |                         |                      |                    |                      |          |
| <b>Average Net Rate Base</b>                | <b>6.64%</b>         | <b>N/A</b>              | <b>-3.63%</b>        | <b>N/A</b>         | <b>2.08%</b>         |          |

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

| Description<br>(a)                           | Amount<br>(b)    |   |
|--|------------------|---|
| <b>Average Proprietary Capital</b>           |                  |   |
| Capital Paid in by Municipality              | 1,483,339        | 1 |
| Appropriated Earned Surplus                  | 0                | 2 |
| Unappropriated Earned Surplus                | 141,862          | 3 |
| <b>Other (Specify):</b>                      |                  | 4 |
| <b>Total Average Proprietary Capital</b>     | <b>1,625,201</b> |   |
| <b>Net Income</b>                            |                  |   |
| Net Income                                   | 43,595           | 5 |
| <b>Percent Return on Proprietary Capital</b> | <b>2.68%</b>     |   |

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Net Utility Plant (Page F-06)**

A/c 395 - CWIP

|                           |           |
|---------------------------|-----------|
| New Water Tower.....      | \$ 30,874 |
| Well #6.....              | 4,107     |
| Pumphouse #6.....         | 1,179     |
| Lee Street extension..... | 151       |
| .....                     |           |
| .....                     | \$ 36,311 |

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**Balance Sheet End-of-Year Account Balances (Page F-18)**

Account 182 - (PSC Approved 3/6/97) Amortized over 5 years - charged to a/c  
404

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Report filed manually by utility.    Revised to conform to system, keyed & edited by PSC staff.

5/8/98

PJL

June 11, 1998

Ms. Lucy Gunther, Clerk  
Hayward Waterworks and Sewer Utility  
P.O. Box 593  
Hayward, WI    54843-0593

Re: 1997 Analytical Review DWCCA-2500-PJL

Dear Ms. Gunther:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain how the water mains reported as added during the year in column (e) of the Water Mains Schedule on page W-14 were financed.
2. Please explain how the water services reported as added during the year in column (d) of the Water Services Schedule on page W-15 were financed.
3. Please explain how the sewer services reported as added during the year in column (d) of the Sewer Services Schedule on page S-9 were financed.
4. Please explain how the sewer mains reported as added during the year in column (c) of the Sewer Mains Schedule on page S-10 were financed.
5. The Commission no longer requires that sewer services be reported separately by pipe material, column (a) of the Sewer Services Schedule, on page S-9. Therefore, all services of the same diameter should be reported together. Please correct your copy of page S-9 to reflect this change as we have our copy.
6. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:



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**FINANCIAL SECTION FOOTNOTES**

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Page  
Lines  
Column  
Reported As  
Should Be

W-6 Tax equiv. On meters C (487) 487\*

\* Our system already recognizes this line as a deduct.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\2500 ar/ssa

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**WATER OPERATING REVENUES & EXPENSES**

| Particulars<br>(a)                                 | Amounts<br>(b) |   |
|--|----------------|---|
| <b>Operating Revenues</b>                          |                |   |
| <b>Sales of Water</b>                              |                |   |
| Sales of Water (460-467)                           | 249,892        | 1 |
| <b>Total Sales of Water</b>                        | <b>249,892</b> |   |
| <b>Other Operating Revenues</b>                    |                |   |
| Forfeited Discounts (470)                          | 1,168          | 2 |
| Other Water Revenues (474)                         | 2,882          | 3 |
| Amortization of Construction Grants (475)          | 0              | 4 |
| <b>Total Other Operating Revenues</b>              | <b>4,050</b>   |   |
| <b>Total Operating Revenues</b>                    | <b>253,942</b> |   |
| <b>Operation and Maintenance Expenses</b>          |                |   |
| Plant Operation and Maintenance Expenses (600-660) | 55,662         | 5 |
| General Operating Expenses (680-690)               | 48,409         | 6 |
| <b>Total Operation and Maintenance Expenses</b>    | <b>104,071</b> |   |
| <b>Other Operating Expenses</b>                    |                |   |
| Depreciation Expense (403)                         | 36,701         | 7 |
| Amortization Expense (404)                         | 7,933          | 8 |
| Taxes (408)  | 44,272         | 9 |
| <b>Total Other Operating Expenses</b>              | <b>88,906</b>  |   |
| <b>Total Operating Expenses</b>                    | <b>192,977</b> |   |
| <b>NET OPERATING INCOME</b>                        | <b>60,965</b>  |   |

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

| Particulars<br>(a)                                      | Average No. Customers<br>(b) | Thousands of Gallons<br>of Water Sold<br>(c) | Amounts<br>(d) |    |
|---|------------------------------|--|----------------|----|
| <b>Operating Revenues</b>                               |                              |  |                |    |
| <b>Sales of Water</b>                                   |                              |  |                |    |
| Unmetered Sales to General Customers (460)              |                              |  |                |    |
| Residential   | 1                            | 1  | 88             | 1  |
| Commercial  | 1                            | 1  | 21             | 2  |
| Industrial  |                              |  |                | 3  |
| <b>Total Unmetered Sales to General Customers (460)</b> | <b>2</b>                     | <b>2</b>                                     | <b>109</b>     |    |
| Metered Sales to General Customers (461)                |                              |  |                |    |
| Residential   | 577                          | 28,707                                       | 69,169         | 4  |
| Commercial  | 330                          | 50,082                                       | 78,358         | 5  |
| Industrial  | 5                            | 26,242                                       | 16,730         | 6  |
| <b>Total Metered Sales to General Customers (461)</b>   | <b>912</b>                   | <b>105,031</b>                               | <b>164,257</b> |    |
| Private Fire Protection Service (462)                   | 19                           |  | 5,136          | 7  |
| Public Fire Protection Service (463)                    | 1                            |  | 72,387         | 8  |
| Other Sales to Public Authorities (464)                 | 17                           | 4,963  | 8,003          | 9  |
| Sales to Irrigation Customers (465)                     |                              |  |                | 10 |
| Sales for Resale (466)                                  |                              | 0  | 0              | 11 |
| Interdepartmental Sales (467)                           |                              |  |                | 12 |
| <b>Total Sales of Water</b>                             | <b>951</b>                   | <b>109,996</b>                               | <b>249,892</b> |    |

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

| <b>Customer Name</b><br><b>(a)</b> | <b>Point of Delivery</b><br><b>(b)</b> | <b>Thousands of<br/>Gallons Sold</b><br><b>(c)</b> | <b>Revenues</b><br><b>(d)</b> |
|------------------------------------|--|--|-------------------------------|
|------------------------------------|--|--|-------------------------------|

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

| Particulars<br>(a)   | Amount<br>(b) |   |
|--|---------------|---|
| <b>Public Fire Protection Service (463):</b>   |               |   |
| Amount billed (usually per rate schedule F-1)  | 72,387        | 1 |
| Wholesale fire protection billed   |               | 2 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) |               | 3 |
| <b>Other (specify):</b>  |               |   |
| NONE   |               | 4 |
| <b>Total Public Fire Protection Service (463)</b>  | <b>72,387</b> |   |
| <b>Forfeited Discounts (470):</b>  |               |   |
| Customer late payment charges  | 1,168         | 5 |
| <b>Other (specify):</b>  |               |   |
| NONE   |               | 6 |
| <b>Total Forfeited Discounts (470)</b>   | <b>1,168</b>  |   |
| <b>Other Water Revenues (474):</b>   |               |   |
| Return on net investment in meters charged to sewer department   | 1,740         | 7 |
| <b>Other (specify):</b>  |               |   |
| WATER RECONNECTS ETC   | 1,142         | 8 |
| <b>Total Other Water Revenues (474)</b>  | <b>2,882</b>  |   |
| <b>Amortization of Construction Grants (475):</b>  |               |   |
| NONE   |               | 9 |
| <b>Total Amortization of Construction Grants (475)</b>   | <b>0</b>      |   |

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

| Particulars<br>(a)                                    | Amount<br>(b)  |    |
|---|----------------|----|
| <b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>       |                |    |
| Salaries and Wages (600)                              | 17,923         | 1  |
| Purchased Water (610)                                 |                | 2  |
| Fuel or Power Purchased for Pumping (620)             | 12,592         | 3  |
| Chemicals (630)                                       | 19,830         | 4  |
| Supplies and Expenses (640)                           | 1,630          | 5  |
| Repairs of Water Plant (650)                          | 2,607          | 6  |
| Transportation Expenses (660)                         | 1,080          | 7  |
| <b>Total Plant Operation and Maintenance Expenses</b> | <b>55,662</b>  |    |
| <b>GENERAL OPERATING EXPENSES</b>                     |                |    |
| Administrative and General Salaries (680)             | 24,750         | 8  |
| Office Supplies and Expenses (681)                    | 1,908          | 9  |
| Outside Services Employed (682)                       | 6,370          | 10 |
| Insurance Expense (684)                               | 3,147          | 11 |
| Employees Pensions and Benefits (686)                 | 9,725          | 12 |
| Regulatory Commission Expenses (688)                  |                | 13 |
| Miscellaneous General Expenses (689)                  | 2,509          | 14 |
| Uncollectible Accounts (690)                          |                | 15 |
| <b>Total General Operating Expenses</b>               | <b>48,409</b>  |    |
| <b>Total Operation and Maintenance Expenses</b>       | <b>104,071</b> |    |

**TAXES (ACCT. 408 - WATER)**

|  |
|--|
| When allocation of taxes is made between departments, explain method used. |
|--|

| <b>Description of Tax<br/>(a)</b>  | <b>Method Used to Allocate Between Departments<br/>(b)</b> | <b>Amount<br/>(c)</b> |          |
|--|--|-----------------------|----------|
| Property Tax Equivalent  |  | 41,056                | <b>1</b> |
| Less: Local and School Tax Equivalent on<br>Meters Charged to Sewer Department |  | 487                   | <b>2</b> |
| <b>Net property tax equivalent</b>   |  | <b>40,569</b>         |          |
| Social Security  | GROSS PAYROLL  | 3,344                 | <b>3</b> |
| PSC Remainder Assessment   | GROSS REVENUE  | 359                   | <b>4</b> |
| Other (specify):<br>NONE   |  |                       | <b>5</b> |
| <b>Total tax expense</b>   |  | <b>44,272</b>         |          |

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

| Particulars<br>(a)   | Units<br>(b) | Total<br>(c)     | County A<br>(d)  | County B<br>(e) | County C<br>(f) | County D<br>(g) |    |
|--|--------------|------------------|------------------|-----------------|-----------------|-----------------|----|
| County name  |              |                  | Sawyer           |                 |                 |                 | 1  |
| <b>SUMMARY OF TAX RATES</b>  |              |                  |                  |                 |                 |                 | 2  |
| State tax rate   | mills        |                  | 0.242318         |                 |                 |                 | 3  |
| County tax rate  | mills        |                  | 4.981458         |                 |                 |                 | 4  |
| Local tax rate   | mills        |                  | 11.957872        |                 |                 |                 | 5  |
| School tax rate  | mills        |                  | 9.415177         |                 |                 |                 | 6  |
| Voc. school tax rate   | mills        |                  | 1.866366         |                 |                 |                 | 7  |
| Other tax rate - Local   | mills        |                  |                  |                 |                 |                 | 8  |
| Other tax rate - Non-Local   | mills        |                  |                  |                 |                 |                 | 9  |
| <b>Total tax rate</b>  | mills        |                  | <b>28.463191</b> |                 |                 |                 | 10 |
| Less: state credit   | mills        |                  | 1.742636         |                 |                 |                 | 11 |
| <b>Net tax rate</b>  | mills        |                  | <b>26.720555</b> |                 |                 |                 | 12 |
| <b>PROPERTY TAX EQUIVALENT CALCULATION</b>                             |              |                  |                  |                 |                 |                 | 13 |
| <b>Local Tax Rate</b>  | mills        |                  | <b>11.957872</b> |                 |                 |                 | 14 |
| <b>Combined School Tax Rate</b>  | mills        |                  | <b>11.281543</b> |                 |                 |                 | 15 |
| <b>Other Tax Rate - Local</b>  | mills        |                  |                  |                 |                 |                 | 16 |
| <b>Total Local &amp; School Tax</b>                                    | mills        |                  | <b>23.239415</b> |                 |                 |                 | 17 |
| <b>Total Tax Rate</b>  | mills        |                  | <b>28.463191</b> |                 |                 |                 | 18 |
| <b>Ratio of Local and School Tax to Total</b>                          | dec.         |                  | <b>0.816473</b>  |                 |                 |                 | 19 |
| <b>Total tax net of state credit</b>                                   | mills        |                  | <b>26.720555</b> |                 |                 |                 | 20 |
| <b>Net Local and School Tax Rate</b>                                   | mills        |                  | <b>21.816600</b> |                 |                 |                 | 21 |
| Utility Plant, Jan. 1  | \$           | <b>2,134,999</b> | 2,134,999        |                 |                 |                 | 22 |
| Materials & Supplies   | \$           | <b>6,913</b>     | 6,913            |                 |                 |                 | 23 |
| <b>Subtotal</b>  | \$           | <b>2,141,912</b> | <b>2,141,912</b> |                 |                 |                 | 24 |
| Less: Plant Outside Limits   | \$           | <b>0</b>         |                  |                 |                 |                 | 25 |
| <b>Taxable Assets</b>  | \$           | <b>2,141,912</b> | <b>2,141,912</b> |                 |                 |                 | 26 |
| Assessment Ratio   | dec.         |                  | 0.825400         |                 |                 |                 | 27 |
| <b>Assessed Value</b>  | \$           | <b>1,767,934</b> | <b>1,767,934</b> |                 |                 |                 | 28 |
| <b>Net Local &amp; School Rate</b>                                     | mills        |                  | <b>21.816600</b> |                 |                 |                 | 29 |
| <b>Tax Equiv. Computed for Current Year</b>                            | \$           | <b>38,570</b>    | <b>38,570</b>    |                 |                 |                 | 30 |
| Tax Equivalent per 1994 PSC Report                                     | \$           | 41,056           |                  |                 |                 |                 | 31 |
| Any lower tax equivalent as authorized<br>by municipality (see note 6) | \$           |                  |                  |                 |                 |                 | 32 |
| <b>Tax equiv. for current year (see note 6)</b>                        | \$           | <b>41,056</b>    |                  |                 |                 |                 | 34 |



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts<br>(a)                            | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|--|---------------------------------|---------------------------------|----|
| <b>INTANGIBLE PLANT</b>                    |                                 |                                 |    |
| Organization (301)                         |                                 |                                 | 1  |
| Franchises and Consents (302)              |                                 |                                 | 2  |
| Miscellaneous Intangible Plant (303)       |                                 |                                 | 3  |
| <b>Total Intangible Plant</b>              | <b>0</b>                        | <b>0</b>                        |    |
| <b>SOURCE OF SUPPLY PLANT</b>              |                                 |                                 |    |
| Land and Land Rights (310)                 | 1,378                           |                                 | 4  |
| Structures and Improvements (311)          |                                 |                                 | 5  |
| Collecting and Impounding Reservoirs (312) |                                 |                                 | 6  |
| Lake, River and Other Intakes (313)        |                                 |                                 | 7  |
| Wells and Springs (314)                    | 87,723                          |                                 | 8  |
| Infiltration Galleries and Tunnels (315)   |                                 |                                 | 9  |
| Supply Mains (316)                         |                                 |                                 | 10 |
| Other Water Source Plant (317)             |                                 |                                 | 11 |
| <b>Total Source of Supply Plant</b>        | <b>89,101</b>                   | <b>0</b>                        |    |
| <b>PUMPING PLANT</b>                       |                                 |                                 |    |
| Land and Land Rights (320)                 |                                 |                                 | 12 |
| Structures and Improvements (321)          | 49,683                          |                                 | 13 |
| Boiler Plant Equipment (322)               |                                 |                                 | 14 |
| Other Power Production Equipment (323)     |                                 |                                 | 15 |
| Steam Pumping Equipment (324)              |                                 |                                 | 16 |
| Electric Pumping Equipment (325)           | 38,300                          |                                 | 17 |
| Diesel Pumping Equipment (326)             |                                 |                                 | 18 |
| Hydraulic Pumping Equipment (327)          |                                 |                                 | 19 |
| Other Pumping Equipment (328)              | 3,633                           |                                 | 20 |
| <b>Total Pumping Plant</b>                 | <b>91,616</b>                   | <b>0</b>                        |    |
| <b>WATER TREATMENT PLANT</b>               |                                 |                                 |    |
| Land and Land Rights (330)                 |                                 |                                 | 21 |
| Structures and Improvements (331)          |                                 |                                 | 22 |
| Water Treatment Equipment (332)            | 20,961                          | 712                             | 23 |
| <b>Total Water Treatment Plant</b>         | <b>20,961</b>                   | <b>712</b>                      |    |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b> |                                 |                                 |    |
| Land and Land Rights (340)                 | 13,125                          | 197                             | 24 |
| Structures and Improvements (341)          |                                 |                                 | 25 |

**WATER UTILITY PLANT IN SERVICE (cont.)**

| <b>Accounts<br/>(d)</b>                    | <b>Retirements<br/>During Year<br/>(e)</b> | <b>Adjustments<br/>Increase or<br/>(Decrease)<br/>(f)</b> | <b>Balance<br/>End of Year<br/>(g)</b> |    |
|--|--|---|--|----|
| <b>INTANGIBLE PLANT</b>                    |  |   |  |    |
| Organization (301)                         |  |   | 0                                      | 1  |
| Franchises and Consents (302)              |  |   | 0                                      | 2  |
| Miscellaneous Intangible Plant (303)       |  |   | 0                                      | 3  |
| <b>Total Intangible Plant</b>              | <b>0</b>                                   | <b>0</b>  | <b>0</b>                               |    |
| <b>SOURCE OF SUPPLY PLANT</b>              |  |   |  |    |
| Land and Land Rights (310)                 |  |   | 1,378                                  | 4  |
| Structures and Improvements (311)          |  |   | 0                                      | 5  |
| Collecting and Impounding Reservoirs (312) |  |   | 0                                      | 6  |
| Lake, River and Other Intakes (313)        |  |   | 0                                      | 7  |
| Wells and Springs (314)                    |  |   | 87,723                                 | 8  |
| Infiltration Galleries and Tunnels (315)   |  |   | 0                                      | 9  |
| Supply Mains (316)                         |  |   | 0                                      | 10 |
| Other Water Source Plant (317)             |  |   | 0                                      | 11 |
| <b>Total Source of Supply Plant</b>        | <b>0</b>                                   | <b>0</b>  | <b>89,101</b>                          |    |
| <b>PUMPING PLANT</b>                       |  |   |  |    |
| Land and Land Rights (320)                 |  |   | 0                                      | 12 |
| Structures and Improvements (321)          |  |   | 49,683                                 | 13 |
| Boiler Plant Equipment (322)               |  |   | 0                                      | 14 |
| Other Power Production Equipment (323)     |  |   | 0                                      | 15 |
| Steam Pumping Equipment (324)              |  |   | 0                                      | 16 |
| Electric Pumping Equipment (325)           |  |   | 38,300                                 | 17 |
| Diesel Pumping Equipment (326)             |  |   | 0                                      | 18 |
| Hydraulic Pumping Equipment (327)          |  |   | 0                                      | 19 |
| Other Pumping Equipment (328)              |  |   | 3,633                                  | 20 |
| <b>Total Pumping Plant</b>                 | <b>0</b>                                   | <b>0</b>  | <b>91,616</b>                          |    |
| <b>WATER TREATMENT PLANT</b>               |  |   |  |    |
| Land and Land Rights (330)                 |  |   | 0                                      | 21 |
| Structures and Improvements (331)          |  |   | 0                                      | 22 |
| Water Treatment Equipment (332)            |  |   | 21,673                                 | 23 |
| <b>Total Water Treatment Plant</b>         | <b>0</b>                                   | <b>0</b>  | <b>21,673</b>                          |    |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b> |  |   |  |    |
| Land and Land Rights (340)                 |  |   | 13,322                                 | 24 |
| Structures and Improvements (341)          |  |   | 0                                      | 25 |

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts<br>(a)   | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|---|---------------------------------|---------------------------------|----|
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>                |                                 |                                 |    |
| Distribution Reservoirs and Standpipes (342)              | 109,971                         |                                 | 26 |
| Transmission and Distribution Mains (343)                 | 1,265,798                       | 21,995                          | 27 |
| Fire Mains (344)  |                                 |                                 | 28 |
| Services (345)  | 197,679                         | 6,563                           | 29 |
| Meters (346)  | 54,123                          | 4,646                           | 30 |
| Hydrants (348)  | 130,531                         | 1,603                           | 31 |
| Other Transmission and Distribution Plant (349)           | 1,370                           |                                 | 32 |
| <b>Total Transmission and Distribution Plant</b>          | <b>1,772,597</b>                | <b>35,004</b>                   |    |
| <b>GENERAL PLANT</b>                                      |                                 |                                 |    |
| Land and Land Rights (370)                                |                                 |                                 | 33 |
| Structures and Improvements (371)                         |                                 |                                 | 34 |
| Office Furniture and Equipment (372)                      | 236                             | 98                              | 35 |
| Computer Equipment (372.1)                                | 2,420                           |                                 | 36 |
| Transportation Equipment (373)                            |                                 | 9,665                           | 37 |
| Other General Equipment (379)                             | 63,252                          |                                 | 38 |
| Other Tangible Property (390)                             |                                 |                                 | 39 |
| <b>Total General Plant</b>                                | <b>65,908</b>                   | <b>9,763</b>                    |    |
| <b>Total utility plant in service directly assignable</b> | <b>2,040,183</b>                | <b>45,479</b>                   |    |
| Common Utility Plant Allocated to Water Department        |                                 |                                 | 40 |
| <b>Total utility plant in service</b>                     | <b>2,040,183</b>                | <b>45,479</b>                   |    |

**WATER UTILITY PLANT IN SERVICE (cont.)**

| <b>Accounts<br/>(d)</b>                                   | <b>Retirements<br/>During Year<br/>(e)</b> | <b>Adjustments<br/>Increase or<br/>(Decrease)<br/>(f)</b> | <b>Balance<br/>End of Year<br/>(g)</b> |    |
|---|--|---|--|----|
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>                |  |   |  |    |
| Distribution Reservoirs and Standpipes (342)              |  |   | 109,971                                | 26 |
| Transmission and Distribution Mains (343)                 |  |   | 1,287,793                              | 27 |
| Fire Mains (344)  |  |   | 0                                      | 28 |
| Services (345)  |  |   | 204,242                                | 29 |
| Meters (346)  | 110  |   | 58,659                                 | 30 |
| Hydrants (348)  |  |   | 132,134                                | 31 |
| Other Transmission and Distribution Plant (349)           |  |   | 1,370                                  | 32 |
| <b>Total Transmission and Distribution Plant</b>          | <b>110</b>                                 | <b>0</b>  | <b>1,807,491</b>                       |    |
| <b>GENERAL PLANT</b>                                      |  |   |  |    |
| Land and Land Rights (370)                                |  |   | 0                                      | 33 |
| Structures and Improvements (371)                         |  |   | 0                                      | 34 |
| Office Furniture and Equipment (372)                      |  |   | 334                                    | 35 |
| Computer Equipment (372.1)                                |  |   | 2,420                                  | 36 |
| Transportation Equipment (373)                            |  |   | 9,665                                  | 37 |
| Other General Equipment (379)                             |  |   | 63,252                                 | 38 |
| Other Tangible Property (390)                             |  |   | 0                                      | 39 |
| <b>Total General Plant</b>                                | <b>0</b>                                   | <b>0</b>  | <b>75,671</b>                          |    |
| <b>Total utility plant in service directly assignable</b> | <b>110</b>                                 | <b>0</b>  | <b>2,085,552</b>                       |    |
| Common Utility Plant Allocated to Water Department        |  |   | 0                                      | 40 |
| <b>Total utility plant in service</b>                     | <b>110</b>                                 | <b>0</b>  | <b>2,085,552</b>                       |    |

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

| Month<br>(a)   | Sources of Water Supply                      |  |   | Total Gallons<br>All Methods<br>(000's)<br>(e) |    |
|--|--|--|---|--|----|
|  | Purchased Water<br>Gallons<br>(000's)<br>(b) | Surface Water<br>Gallons<br>(000's)<br>(c) | Ground Water<br>Gallons<br>(000's)<br>(d) |  |    |
| January  |  |  | 11,813                                    | 11,813   | 1  |
| February   |  |  | 10,981                                    | 10,981   | 2  |
| March  |  |  | 12,429                                    | 12,429   | 3  |
| April  |  |  | 10,412                                    | 10,412   | 4  |
| May  |  |  | 11,897                                    | 11,897   | 5  |
| June   |  |  | 15,241                                    | 15,241   | 6  |
| July   |  |  | 15,226                                    | 15,226   | 7  |
| August   |  |  | 13,916                                    | 13,916   | 8  |
| September  |  |  | 11,057                                    | 11,057   | 9  |
| October  |  |  | 10,397                                    | 10,397   | 10 |
| November   |  |  | 10,150                                    | 10,150   | 11 |
| December   |  |  | 10,961                                    | 10,961   | 12 |
| <b>Total for year</b>  | <b>0</b>                                     | <b>0</b>                                   | <b>144,480</b>                            | <b>144,480</b>                                 |    |
| Less: Measured or estimated water used in main flushing and water treatment during year      |  |  |   |  | 13 |
| Less: Other utility use  |  |  |   | 1,349  | 14 |
| Other utility use explanation:<br>FLUSHING HYDRANTS  |  |  |   |  | 15 |
| Water pumped into distribution system  |  |  |   | 143,131  | 16 |
| Less: Water sold   |  |  |   | 109,996  | 17 |
| Losses and unaccounted for   |  |  |   | 33,135   | 18 |
| Percent unaccounted for to the nearest whole percent (%)                                     |  |  |   | 23%  | 19 |
| If more than 25%, indicate causes and state what action has been taken to reduce water loss: |  |  |   |  | 20 |
| Maximum gallons pumped by all methods in any one day during reporting year                   |  |  |   | 734,000  | 21 |
| Date of maximum: 6/24/1997   |  |  |   |  | 22 |
| Cause of maximum:<br>FLUSHING HYDRANTS   |  |  |   |  | 23 |
| Minimum gallons pumped by all methods in any one day during reporting year                   |  |  |   | 198,000  | 24 |
| Date of minimum: 11/28/1997  |  |  |   |  | 25 |
| Total KWH used for pumping for the year  |  |  |   | 192,521  | 26 |
| If water is purchased:Vendor Name:   |  |  |   |  | 27 |
| Point of Delivery:   |  |  |   |  | 28 |

**SOURCES OF WATER SUPPLY - GROUND WATERS**

| <b>Location<br/>(a)</b> | <b>Identification<br/>Number<br/>(b)</b> | <b>Depth<br/>in feet<br/>(c)</b> | <b>Well Diameter<br/>in inches<br/>(d)</b> | <b>Yield Per Day<br/>in gallons<br/>(e)</b> | <b>Currently<br/>In Service?<br/>(f)</b> |          |
|-------------------------|--|----------------------------------|--|---|--|----------|
| BAY STREET              | 1  | 365                              | 12   | 430,000                                     | Yes                                      | <b>1</b> |
| BAY STREET BACK UP      | 2  | 330                              | 6  | 430,000                                     | No                                       | <b>2</b> |
| JOHNSON STREET          | 3  | 44                               | 6  | 720,000                                     | Yes                                      | <b>3</b> |

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

| <b>Location<br/>(a)</b> | <b>Intakes</b>                           |  |  |                                       |
|-------------------------|--|--|--|---------------------------------------|
|                         | <b>Identification<br/>Number<br/>(b)</b> | <b>Distance<br/>From Shore<br/>in feet<br/>(c)</b> | <b>Depth<br/>Below Surface<br/>in feet<br/>(d)</b> | <b>Diameter<br/>in inches<br/>(e)</b> |
| NONE                    |  |  |  |                                       |

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

| <b>Particulars<br/>(a)</b>          | <b>Unit A<br/>(b)</b> | <b>Unit B<br/>(c)</b> | <b>Unit C<br/>(d)</b> |           |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------|
| Identification                      | DEEP 1                | DEEP 2                | DEEP 3                | <b>1</b>  |
| Location                            | BLANK                 | BLANK                 | BLANK                 | <b>2</b>  |
| Purpose                             | S                     | S                     | P                     | <b>3</b>  |
| Destination                         | D                     | D                     | D                     | <b>4</b>  |
| Pump Manufacturer                   | FM                    | LAYNE                 | JOHNSTON              | <b>5</b>  |
| Year Installed                      | 1915                  | 1964                  | 1979                  | <b>6</b>  |
| Type                                | VERTICAL TURBINE      | VERTICAL TURBINE      | VERTICAL TURBINE      | <b>7</b>  |
| Actual Capacity (gpm)               | 300                   | 500                   | 400                   | <b>8</b>  |
| Pump Motor or<br>Standby Engine Mfr | US ELECTRICAL         | FAIRBANKS MORSE       | US ELECTRICAL         | <b>9</b>  |
| Year Installed                      | 1915                  | 1964                  | 1979                  | <b>10</b> |
| Type                                | ELECTRIC              | ELECTRIC              | ELECTRIC              | <b>11</b> |
| Horsepower                          | 25                    | 30                    | 30                    | <b>12</b> |

| <b>Particulars<br/>(a)</b>          | <b>Unit D<br/>(b)</b> | <b>Unit E<br/>(c)</b> | <b>Unit F<br/>(d)</b> |           |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------|
| Identification                      |                       |                       |                       | <b>14</b> |
| Location                            |                       |                       |                       | <b>15</b> |
| Purpose                             |                       |                       |                       | <b>16</b> |
| Destination                         |                       |                       |                       | <b>17</b> |
| Pump Manufacturer                   |                       |                       |                       | <b>18</b> |
| Year Installed                      |                       |                       |                       | <b>19</b> |
| Type                                |                       |                       |                       | <b>20</b> |
| Actual Capacity (gpm)               |                       |                       |                       | <b>21</b> |
| Pump Motor or<br>Standby Engine Mfr |                       |                       |                       | <b>22</b> |
| Year Installed                      |                       |                       |                       | <b>23</b> |
| Type                                |                       |                       |                       | <b>24</b> |
| Horsepower                          |                       |                       |                       | <b>25</b> |



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

| Particulars<br>(a)   | Unit A<br>(b) | Unit B<br>(c) | Unit C<br>(d) |
|--|---------------|---------------|---------------|
| Identification number or name  | 1             | 2             | 1             |
| <b>RESERVOIRS, STANDPIPES<br/>OR ELEVATED TANKS</b>                                  |               |               | <b>2</b>      |
|  |               |               | <b>3</b>      |
| Type: R (reservoir), S (standpipe)<br>or ET (elevated tank)                          | ET            | ET            | <b>4</b>      |
|  | ET            | ET            | <b>5</b>      |
| Year constructed   | 1915          | 1971          | <b>6</b>      |
| Primary material (earthen, steel,<br>concrete, other)                                | STEEL         | STEEL         | <b>7</b>      |
|  | STEEL         | STEEL         | <b>8</b>      |
| Elevation difference in feet<br>(See Headnote 3.)                                    | 120           | 120           | <b>9</b>      |
|  | 120           | 120           | <b>10</b>     |
| Total capacity in gallons  | 50,600        | 150,000       | <b>11</b>     |
| <b>WATER TREATMENT PLANT</b>   |               |               | <b>12</b>     |
| Disinfection, type of equipment<br>(gas, liquid, powder, other)                      | OTHER         |               | <b>13</b>     |
|  | OTHER         |               | <b>14</b>     |
| Points of application<br>(wellhouse, central facilities,<br>booster station, other)  | OTHER         |               | <b>15</b>     |
|  | OTHER         |               | <b>16</b>     |
| Filters, type (gravity, pressure,<br>other, none)                                    | NONE          |               | <b>17</b>     |
|  | NONE          |               | <b>18</b>     |
| Rated capacity of filter plant<br>(m.g.d.) (note: 1,200,000 gal/day<br>= 1.2 m.g.d.) | 1.0000        |               | <b>19</b>     |
|  | 1.0000        |               | <b>20</b>     |
| Is a corrosion control chemical<br>used (yes, no)?                                   | N             |               | <b>21</b>     |
|  | N             |               | <b>22</b>     |
| Is water fluoridated (yes, no)?  | Y             |               | <b>23</b>     |
|  | Y             |               | <b>24</b>     |
|  |               |               | <b>25</b>     |

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

| Number of Feet                   |                         |                              |                         |                             |                               |   |                       |
|----------------------------------|-------------------------|------------------------------|-------------------------|-----------------------------|-------------------------------|---|-----------------------|
| Pipe<br>Material<br>(a)          | Main<br>Function<br>(b) | Diameter<br>in Inches<br>(c) | First of<br>Year<br>(d) | Added<br>During Year<br>(e) | Retired<br>During Year<br>(f) | Adjustments<br>Increase or<br>(Decrease)<br>(g) | End of<br>Year<br>(h) |
| A                                | D                       | 4.000                        | 6,638                   |                             |                               |   | 6,638                 |
| M                                | D                       | 4.000                        | 7,158                   |                             |                               |   | 7,158                 |
| P                                | D                       | 4.000                        | 39                      |                             |                               |   | 39                    |
| A                                | D                       | 6.000                        | 21,575                  |                             |                               |   | 21,575                |
| M                                | D                       | 6.000                        | 7,112                   |                             |                               |   | 7,112                 |
| P                                | D                       | 6.000                        | 16,341                  | 162                         |                               |   | 16,503                |
| A                                | D                       | 8.000                        | 2,380                   |                             |                               |   | 2,380                 |
| M                                | D                       | 8.000                        | 1,610                   |                             |                               |   | 1,610                 |
| P                                | D                       | 8.000                        | 14,768                  | 580                         |                               |   | 15,348                |
| A                                | D                       | 10.000                       | 9,714                   |                             |                               |   | 9,714                 |
| M                                | D                       | 10.000                       | 377                     |                             |                               |   | 377                   |
| M                                | T                       | 10.000                       | 100                     |                             |                               |   | 100                   |
| P                                | D                       | 10.000                       | 22,784                  | 475                         |                               |   | 23,259                |
| A                                | D                       | 12.000                       | 1,574                   |                             |                               |   | 1,574                 |
| P                                | D                       | 12.000                       | 280                     |                             |                               |   | 280                   |
| <b>Total Within Municipality</b> |                         |                              | <b>112,450</b>          | <b>1,217</b>                | <b>0</b>                      | <b>0</b>  | <b>113,667</b>        |
| <b>Total Utility</b>             |                         |                              | <b>112,450</b>          | <b>1,217</b>                | <b>0</b>                      | <b>0</b>  | <b>113,667</b>        |

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

| Pipe<br>Material<br>(a) | Diameter<br>in Inches<br>(b) | First of<br>Year<br>(c) | Added<br>During Year<br>(d) | Removed or<br>Permanently<br>Disconnected<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | End of<br>Year<br>(g) | Utility Owned<br>Services Not<br>In Use at End<br>of Year<br>(h) |    |
|-------------------------|------------------------------|-------------------------|-----------------------------|---|---|-----------------------|--|----|
| M                       | 0.625                        | 595                     |                             |   |   | 595                   | 120  | 1  |
| M                       | 0.750                        | 99                      |                             |   |   | 99                    | 11   | 2  |
| M                       | 1.000                        | 335                     | 4                           |   |   | 339                   | 46   | 3  |
| M                       | 1.250                        | 9                       |                             |   |   | 9                     |  | 4  |
| M                       | 1.500                        | 18                      | 2                           |   |   | 20                    | 2  | 5  |
| M                       | 2.000                        | 24                      | 4                           |   |   | 28                    | 2  | 6  |
| M                       | 2.500                        | 1                       |                             |   |   | 1                     |  | 7  |
| M                       | 3.000                        | 3                       |                             |   |   | 3                     |  | 8  |
| P                       | 4.000                        | 1                       | 2                           |   |   | 3                     |  | 9  |
| P                       | 6.000                        | 3                       |                             |   |   | 3                     |  | 10 |
| P                       | 8.000                        | 1                       |                             |   |   | 1                     |  | 11 |
| <b>Total Utility</b>    |                              | <b>1,089</b>            | <b>12</b>                   | <b>0</b>  | <b>0</b>  | <b>1,101</b>          | <b>181</b>   |    |

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | Tested During Year (g) |   |
|-------------------|-------------------|-----------------------|-------------------------|--|-----------------|------------------------|---|
| 0.625             | 842               | 18                    | 2                       |  | 858             | 98                     | 1 |
| 0.750             | 23                |                       |                         |  | 23              |                        | 2 |
| 1.000             | 55                | 3                     |                         |  | 58              | 4                      | 3 |
| 1.250             | 5                 | 1                     |                         |  | 6               |                        | 4 |
| 1.500             | 20                | 4                     |                         |  | 24              |                        | 5 |
| 2.000             | 20                | 2                     |                         |  | 22              | 1                      | 6 |
| 3.000             | 4                 |                       |                         |  | 4               |                        | 7 |
| 4.000             | 1                 |                       |                         |  | 1               |                        | 8 |
| 6.000             | 3                 |                       |                         |  | 3               |                        | 9 |
| <b>Total:</b>     | <b>973</b>        | <b>28</b>             | <b>2</b>                | <b>0</b>                               | <b>999</b>      | <b>103</b>             |   |

**Classification of All Meters at End of Year by Customers**

| Size of Meter (h) | Residential (i) | Commercial (j) | Industrial (k) | Public Authority (l) | Wholesale, Inter-Department or Utility Use (m) | In Stock and Deduct Meters (n) | Total (o)  |   |
|-------------------|-----------------|----------------|----------------|----------------------|--|--------------------------------|------------|---|
| 0.625             | 597             | 227            | 1              | 1                    |  | 32                             | 858        | 1 |
| 0.750             | 6               | 16             |                |                      |  | 1                              | 23         | 2 |
| 1.000             | 5               | 47             | 1              | 5                    |  |                                | 58         | 3 |
| 1.250             |                 | 6              |                |                      |  |                                | 6          | 4 |
| 1.500             | 4               | 17             |                | 2                    |  | 1                              | 24         | 5 |
| 2.000             |                 | 15             | 2              | 4                    |  | 1                              | 22         | 6 |
| 3.000             |                 | 2              |                | 1                    |  | 1                              | 4          | 7 |
| 4.000             |                 |                | 1              |                      |  |                                | 1          | 8 |
| 6.000             |                 | 1              |                | 1                    |  | 1                              | 3          | 9 |
| <b>Total:</b>     | <b>612</b>      | <b>331</b>     | <b>5</b>       | <b>14</b>            | <b>0</b>                                       | <b>37</b>                      | <b>999</b> |   |

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

| Hydrant Type<br>(a)            | Number<br>In Service<br>First of Year<br>(b) | Added<br>During<br>Year<br>(c) | Removed<br>During<br>Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Number<br>In Service<br>End of Year<br>(f) |   |
|--------------------------------|--|--------------------------------|----------------------------------|---|--|---|
| <b>Fire Hydrants</b>           |  |                                |                                  |   |  |   |
| Outside of Municipality        |  |                                |                                  |   | 0  | 1 |
| Within Municipality            | 224  | 2                              |                                  |   | 226  | 2 |
| <b>Total Fire Hydrants</b>     | <b>224</b>                                   | <b>2</b>                       | <b>0</b>                         | <b>0</b>  | <b>226</b>                                 |   |
| <b>Flushing Hydrants</b>       |  |                                |                                  |   |  |   |
|                                |  |                                |                                  |   | 0  | 3 |
| <b>Total Flushing Hydrants</b> | <b>0</b>                                     | <b>0</b>                       | <b>0</b>                         | <b>0</b>  | <b>0</b>                                   |   |

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

|   |     |
|---|-----|
| Number of hydrants operated during year:            | 226 |
| Number of distribution system valves end of year:   | 505 |
| Number of distribution valves operated during year: | 34  |

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/c 630 - Chemicals - First full year of chemical treatment to correct problems with quality of water.

Supervision & labor-

Water Utility-     \$10,500 decrease

Sewer Utility-     5,445 increase

In 1997, a more accurate accounting of hours spent in each department was attempted to be made.

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### Water Utility Plant in Service (Page W-08)

A/c 343 - Mains-

620 feet of mains added - Vermont Avenue

597 feet of mains added - Hwy. 77 and Guard Street

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**SEWER OPERATING REVENUES & EXPENSES**

| <b>Particulars<br/>(a)</b>                          | <b>Amounts<br/>(b)</b> |    |
|---|------------------------|----|
| <b>Operating Revenues</b>                           |                        |    |
| <b>Sewage Operating Revenues</b>                    |                        |    |
| Sewage Operating Revenues (621-626)                 | 263,138                | 1  |
| <b>Total Sewage Operating Revenues</b>              | <b>263,138</b>         |    |
| <b>Other Operating Revenues</b>                     |                        |    |
| Forfeited Discounts (631)                           | 1,752                  | 2  |
| Servicing of Customers Laterals (632)               | 0                      | 3  |
| Sale of Fertilizer (633)                            | 0                      | 4  |
| Rent from Sewerage Properties (634)                 | 0                      | 5  |
| Miscellaneous Operating Revenues (635)              | 0                      | 6  |
| Amortization of Construction Grants (636)           | 0                      | 7  |
| <b>Total Other Operating Revenues</b>               | <b>1,752</b>           |    |
| <b>Total Operating Revenues</b>                     | <b>264,890</b>         |    |
| <b>Operation and Maintenance Expenses</b>           |                        |    |
| Operation Expenses (820-829)                        | 106,596                | 8  |
| Maintenance Expenses (831-834)                      | 12,614                 | 9  |
| Customer Accounting & Collection Expenses (840-843) | 12,537                 | 10 |
| Administrative and General Expenses (850-857)       | 49,892                 | 11 |
| <b>Total Operation and Maintenance Expenses</b>     | <b>181,639</b>         |    |
| <b>Other Operating Expenses</b>                     |                        |    |
| Depreciation Expense (403)                          | 103,162                | 12 |
| Amortization Expense (404)                          |                        | 13 |
| Taxes (408)   | 6,680                  | 14 |
| <b>Total Other Operating Expenses</b>               | <b>109,842</b>         |    |
| <b>Total Operating Expenses</b>                     | <b>291,481</b>         |    |
| <b>NET OPERATING INCOME</b>                         | <b>(26,591)</b>        |    |

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

| Particulars<br>(a)  | Average No. Customers<br>(b) | Thousands of Gallons Billed<br>(c) | Amounts<br>(d) |    |
|---|------------------------------|------------------------------------|----------------|----|
| <b>Operating Revenues</b>                                 |                              |                                    |                |    |
| <b>Sewage Operating Revenues</b>                          |                              |                                    |                |    |
| Flat Rate Service to General Customers (621)              |                              |                                    |                |    |
| Residential Revenues                                      | 23                           | 1,209                              | 3,538          | 1  |
| Commercial Revenues                                       | 2                            | 104                                | 304            | 2  |
| Industrial Revenues                                       |                              |                                    |                | 3  |
| Revenues from Public Authorities                          | 2                            | 117                                | 343            | 4  |
| <b>Total Flat Rate Service to General Customers (621)</b> | <b>27</b>                    | <b>1,430</b>                       | <b>4,185</b>   |    |
| Measured Service to General Customers (622)               |                              |                                    |                |    |
| Residential Revenues                                      | 562                          | 28,311                             | 88,786         | 5  |
| Commercial Revenues                                       | 326                          | 56,275                             | 150,420        | 6  |
| Industrial Revenues                                       | 3                            | 2,703                              | 6,769          | 7  |
| Revenues from Public Authorities                          | 15                           | 4,846                              | 12,978         | 8  |
| <b>Total Measured Service to General Customers (622)</b>  | <b>906</b>                   | <b>92,135</b>                      | <b>258,953</b> |    |
| Service to Public Authorities (623)                       |                              |                                    |                | 9  |
| Service to Other Systems (624)                            |                              |                                    |                | 10 |
| Other Sewerage Service (625)                              |                              |                                    |                | 11 |
| Interdepartmental Service (626)                           |                              |                                    |                | 12 |
| <b>Total Sewage Operating Revenues</b>                    | <b>933</b>                   | <b>93,565</b>                      | <b>263,138</b> |    |



**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

| Type<br>(a) | Volume<br>Annual Gallons<br>(000's)<br>(b) | BOD<br>(mg/l)<br>(c) | SS<br>(mg/l)<br>(d) | Phos<br>(mg/l)<br>(e) |
|-------------|--|----------------------|---------------------|-----------------------|
|-------------|--|----------------------|---------------------|-----------------------|

NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

| Particulars<br>(a)                                     | Amount<br>(b) |   |
|--|---------------|---|
| <b>Customers Forfeited Discounts (631):</b>            |               |   |
| BLANK  | 1,752         | 1 |
| <b>Total Customers Forfeited Discounts (631)</b>       | <u>1,752</u>  |   |
| <b>Servicing of Customers Laterals (632):</b>          |               |   |
| NONE   |               | 2 |
| <b>Total Servicing of Customers Laterals (632)</b>     | <u>0</u>      |   |
| <b>Sale of Fertilizer (633):</b>                       |               |   |
| NONE   |               | 3 |
| <b>Total Sale of Fertilizer (633)</b>                  | <u>0</u>      |   |
| <b>Rent from Sewerage Property (634):</b>              |               |   |
| NONE   |               | 4 |
| <b>Total Rent from Sewerage Property (634)</b>         | <u>0</u>      |   |
| <b>Miscellaneous Operating Revenues (635):</b>         |               |   |
| NONE   |               | 5 |
| <b>Total Miscellaneous Operating Revenues (635)</b>    | <u>0</u>      |   |
| <b>Amortization of Construction Grants (636):</b>      |               |   |
| NONE   |               | 6 |
| <b>Total Amortization of Construction Grants (636)</b> | <u>0</u>      |   |

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

| Particulars<br>(a)  | Amount<br>(b)  |    |
|---|----------------|----|
| <b>OPERATION EXPENSES</b>                                   |                |    |
| Supervision and Labor (820)                                 | 45,260         | 1  |
| Power and Fuel for Pumping (821)                            | 4,353          | 2  |
| Power and Fuel for Aeration Equipment (822)                 | 44,630         | 3  |
| Chlorine (823)  |                | 4  |
| Phosphorous Removal Chemicals (824)                         |                | 5  |
| Sludge Conditioning Chemicals (825)                         |                | 6  |
| Other Chemicals for Sewage Treatment (826)                  |                | 7  |
| Other Operating Supplies and Expenses (827)                 | 10,512         | 8  |
| Transportation Expenses (828)                               | 1,841          | 9  |
| Rents (829)   |                | 10 |
| <b>Total Operation Expenses</b>                             | <b>106,596</b> |    |
| <b>MAINTENANCE EXPENSES</b>                                 |                |    |
| Maintenance of Sewage Collection System (831)               | 5,086          | 11 |
| Maintenance of Collection System Pumping Equipment (832)    | 360            | 12 |
| Maintenance of Treatment and Disposal Plant Equipment (833) | 2,817          | 13 |
| Maintenance of General Plant Structures and Equipment (834) | 4,351          | 14 |
| <b>Total Maintenance Expenses</b>                           | <b>12,614</b>  |    |
| <b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>        |                |    |
| Billing, Collecting and Accounting (840)                    | 7,124          | 15 |
| Flat Rate Inspections (841)                                 |                | 16 |
| Meter Reading (842)   | 5,413          | 17 |
| Uncollectible Accounts (843)                                |                | 18 |
| <b>Total Customer Accounting &amp; Collection Expenses</b>  | <b>12,537</b>  |    |
| <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>                  |                |    |
| Administrative and General Salaries (850)                   | 18,358         | 19 |
| Office Supplies and Expenses (851)                          | 2,434          | 20 |
| Outside Services Employed (852)                             | 6,370          | 21 |
| Insurance Expense (853)                                     | 3,647          | 22 |
| Employees Pensions and Benefits (854)                       | 17,545         | 23 |

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

| <b>Particulars<br/>(a)</b>                       | <b>Amount<br/>(b)</b> |           |
|--|-----------------------|-----------|
| <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>       |                       |           |
| Regulatory Commission Expenses (855)             |                       | <b>24</b> |
| Miscellaneous General Expenses (856)             | 1,538                 | <b>25</b> |
| Rents (857)                                      |                       | <b>26</b> |
| <b>Total Administrative and General Expenses</b> | <b>49,892</b>         |           |
| <b>Total Operation and Maintenance Expenses</b>  | <b>181,639</b>        |           |

**TAXES (ACCT. 408 - SEWER)**

|  |
|--|
| When allocation of taxes is made between departments, explain method used. |
|--|

| <b>Description of Tax<br/>(a)</b>  | <b>Method Used to Allocate Between Departments<br/>(b)</b> | <b>Amount<br/>(c)</b> |          |
|--|--|-----------------------|----------|
| Social Security  | GROSS PAYROLL  | 5,816                 | <b>1</b> |
| Local and School Tax Equivalent on Meters<br>Charged by Water Department | HALF VALUE OF METERS                                       | 487                   | <b>2</b> |
| PSC Remainder Assessment   | OPERATING REVENUES   | 377                   | <b>3</b> |
| Other (specify):<br>NONE   |  |                       | <b>4</b> |
| <b>Total tax expense</b>   |  | <b>6,680</b>          |          |

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts<br>(a)                                      | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|--|---------------------------------|---------------------------------|----|
| <b>INTANGIBLE PLANT</b>                              |                                 |                                 |    |
| Organization (301)                                   |                                 |                                 | 1  |
| Franchises and Consents (302)                        |                                 |                                 | 2  |
| Miscellaneous Intangible Plant (303)                 |                                 |                                 | 3  |
| <b>Total Intangible Plant</b>                        | <b>0</b>                        | <b>0</b>                        |    |
| <b>COLLECTION SYSTEM</b>                             |                                 |                                 |    |
| Land and Land Rights (310)                           | 12,850                          | 197                             | 4  |
| Structures and Improvements (311)                    |                                 |                                 | 5  |
| Service Connections, Traps, and Accessories (312)    | 163,897                         | 1,857                           | 6  |
| Collecting Mains and Accessories (313)               | 1,413,679                       | 37,184                          | 7  |
| Interceptor Mains and Accessories (314)              |                                 |                                 | 8  |
| Force Mains (315)                                    | 407,987                         |                                 | 9  |
| Other Collecting System Equipment (316)              |                                 |                                 | 10 |
| <b>Total Collection System</b>                       | <b>1,998,413</b>                | <b>39,238</b>                   |    |
| <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>       |                                 |                                 |    |
| Land and Land Rights (320)                           |                                 |                                 | 11 |
| Structures and Improvements (321)                    | 9,878                           |                                 | 12 |
| Receiving Wells (322)                                |                                 |                                 | 13 |
| Electric Pumping Equipment (323)                     | 376,456                         |                                 | 14 |
| Other Power Pumping Equipment (324)                  |                                 |                                 | 15 |
| Miscellaneous Pumping Equipment (325)                |                                 |                                 | 16 |
| <b>Total Collection System Pumping Installations</b> | <b>386,334</b>                  | <b>0</b>                        |    |
| <b>TREATMENT AND DISPOSAL PLANT</b>                  |                                 |                                 |    |
| Land and Land Rights (330)                           | 68,208                          |                                 | 17 |
| Structures and Improvements (331)                    | 412,843                         | 200                             | 18 |
| Preliminary Treatment Equipment (332)                |                                 |                                 | 19 |
| Primary Treatment Equipment (333)                    | 310,045                         |                                 | 20 |
| Secondary Treatment Equipment (334)                  | 536,995                         |                                 | 21 |
| Advanced Treatment Equipment (335)                   |                                 |                                 | 22 |
| Chlorination Equipment (336)                         | 5,990                           |                                 | 23 |
| Sludge Treatment and Disposal Equipment (337)        |                                 |                                 | 24 |
| Plant Site Piping (338)                              | 149,399                         |                                 | 25 |
| Flow Metering and Monitoring Equipment (339)         | 56,636                          |                                 | 26 |
| Outfall Sewer Pipes (340)                            |                                 |                                 | 27 |

**SEWER UTILITY PLANT IN SERVICE (cont.)**

| <b>Accounts<br/>(d)</b>                              | <b>Retirements<br/>During Year<br/>(e)</b> | <b>Adjustments<br/>Increase or<br/>(Decrease)<br/>(f)</b> | <b>Balance<br/>End of Year<br/>(g)</b> |    |
|--|--|---|--|----|
| <b>INTANGIBLE PLANT</b>                              |  |   |  |    |
| Organization (301)                                   |  |   | 0                                      | 1  |
| Franchises and Consents (302)                        |  |   | 0                                      | 2  |
| Miscellaneous Intangible Plant (303)                 |  |   | 0                                      | 3  |
| <b>Total Intangible Plant</b>                        | <b>0</b>                                   | <b>0</b>  | <b>0</b>                               |    |
| <b>COLLECTION SYSTEM</b>                             |  |   |  |    |
| Land and Land Rights (310)                           |  |   | 13,047                                 | 4  |
| Structures and Improvements (311)                    |  |   | 0                                      | 5  |
| Service Connections, Traps, and Accessories (312)    |  |   | 165,754                                | 6  |
| Collecting Mains and Accessories (313)               |  |   | 1,450,863                              | 7  |
| Interceptor Mains and Accessories (314)              |  |   | 0                                      | 8  |
| Force Mains (315)                                    |  |   | 407,987                                | 9  |
| Other Collecting System Equipment (316)              |  |   | 0                                      | 10 |
| <b>Total Collection System</b>                       | <b>0</b>                                   | <b>0</b>  | <b>2,037,651</b>                       |    |
| <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>       |  |   |  |    |
| Land and Land Rights (320)                           |  |   | 0                                      | 11 |
| Structures and Improvements (321)                    |  |   | 9,878                                  | 12 |
| Receiving Wells (322)                                |  |   | 0                                      | 13 |
| Electric Pumping Equipment (323)                     |  |   | 376,456                                | 14 |
| Other Power Pumping Equipment (324)                  |  |   | 0                                      | 15 |
| Miscellaneous Pumping Equipment (325)                |  |   | 0                                      | 16 |
| <b>Total Collection System Pumping Installations</b> | <b>0</b>                                   | <b>0</b>  | <b>386,334</b>                         |    |
| <b>TREATMENT AND DISPOSAL PLANT</b>                  |  |   |  |    |
| Land and Land Rights (330)                           |  |   | 68,208                                 | 17 |
| Structures and Improvements (331)                    |  |   | 413,043                                | 18 |
| Preliminary Treatment Equipment (332)                |  |   | 0                                      | 19 |
| Primary Treatment Equipment (333)                    |  |   | 310,045                                | 20 |
| Secondary Treatment Equipment (334)                  |  |   | 536,995                                | 21 |
| Advanced Treatment Equipment (335)                   |  |   | 0                                      | 22 |
| Chlorination Equipment (336)                         |  |   | 5,990                                  | 23 |
| Sludge Treatment and Disposal Equipment (337)        |  |   | 0                                      | 24 |
| Plant Site Piping (338)                              |  |   | 149,399                                | 25 |
| Flow Metering and Monitoring Equipment (339)         |  |   | 56,636                                 | 26 |
| Outfall Sewer Pipes (340)                            |  |   | 0                                      | 27 |

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts<br>(a)   | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|---|---------------------------------|---------------------------------|----|
| <b>TREATMENT AND DISPOSAL PLANT</b>                       |                                 |                                 |    |
| Other Treatment and Disposal Plant Equipment (341)        | 49,606                          |                                 | 28 |
| <b>Total Treatment and Disposal Plant</b>                 | <b>1,589,722</b>                | <b>200</b>                      |    |
| <b>GENERAL PLANT</b>                                      |                                 |                                 |    |
| Land and Land Rights (370)                                |                                 |                                 | 29 |
| Structures and Improvements (371)                         |                                 |                                 | 30 |
| Office Furniture and Equipment (372)                      | 2,656                           | 98                              | 31 |
| Computer Equipment (372.1)                                |                                 | 9,666                           | 32 |
| Transportation Equipment (373)                            |                                 |                                 | 33 |
| Other General Equipment (379)                             | 85,438                          | 1,688                           | 34 |
| Other Tangible Property (390)                             |                                 |                                 | 35 |
| <b>Total General Plant</b>                                | <b>88,094</b>                   | <b>11,452</b>                   |    |
| <b>Total utility plant in service directly assignable</b> | <b>4,062,563</b>                | <b>50,890</b>                   |    |
| Common Utility Plant Allocated to Sewer Department        |                                 |                                 | 36 |
| <b>Total utility plant in service</b>                     | <b>4,062,563</b>                | <b>50,890</b>                   |    |
| Common Other Utility Plant Allocated to Sewer Department  |                                 |                                 | 37 |
| <b>Total utility plant</b>                                | <b>4,062,563</b>                | <b>50,890</b>                   |    |



**SEWER UTILITY PLANT IN SERVICE (cont.)**

| <b>Accounts<br/>(d)</b>                                   | <b>Retirements<br/>During Year<br/>(e)</b> | <b>Adjustments<br/>Increase or<br/>(Decrease)<br/>(f)</b> | <b>Balance<br/>End of Year<br/>(g)</b> |    |
|---|--|---|--|----|
| <b>TREATMENT AND DISPOSAL PLANT</b>                       |  |   |  |    |
| Other Treatment and Disposal Plant Equipment (341)        |  |   | 49,606                                 | 28 |
| <b>Total Treatment and Disposal Plant</b>                 | <b>0</b>                                   | <b>0</b>  | <b>1,589,922</b>                       |    |
| <b>GENERAL PLANT</b>                                      |  |   |  |    |
| Land and Land Rights (370)                                |  |   | 0                                      | 29 |
| Structures and Improvements (371)                         |  |   | 0                                      | 30 |
| Office Furniture and Equipment (372)                      |  |   | 2,754                                  | 31 |
| Computer Equipment (372.1)                                |  |   | 9,666                                  | 32 |
| Transportation Equipment (373)                            |  |   | 0                                      | 33 |
| Other General Equipment (379)                             |  |   | 87,126                                 | 34 |
| Other Tangible Property (390)                             |  |   | 0                                      | 35 |
| <b>Total General Plant</b>                                | <b>0</b>                                   | <b>0</b>  | <b>99,546</b>                          |    |
| <b>Total utility plant in service directly assignable</b> | <b>0</b>                                   | <b>0</b>  | <b>4,113,453</b>                       |    |
| Common Utility Plant Allocated to Sewer Department        |  |   | 0                                      | 36 |
| <b>Total utility plant in service</b>                     | <b>0</b>                                   | <b>0</b>  | <b>4,113,453</b>                       |    |
| Common Other Utility Plant Allocated to Sewer Department  |  |   | 0                                      | 37 |
| <b>Total utility plant</b>                                | <b>0</b>                                   | <b>0</b>  | <b>4,113,453</b>                       |    |

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

| Pipe<br>Material<br>(a) | Diameter<br>in Inches<br>(b) | First of<br>Year<br>(c) | Added<br>During Year<br>(d) | Removed or<br>Permanently<br>Disconnected<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | End of<br>Year<br>(g) | Utility Owned<br>Services Not<br>In Use at End<br>of Year<br>(h) |   |
|-------------------------|------------------------------|-------------------------|-----------------------------|---|---|-----------------------|--|---|
| Sewer                   | 4.000                        | 931                     | 6                           |   |   | 937                   |  | 1 |
| Sewer                   | 6.000                        | 45                      | 2                           |   |   | 47                    |  | 2 |
| Sewer                   | 8.000                        | 3                       | 1                           |   |   | 4                     |  | 3 |
| <b>Total Utility</b>    |                              | <b>979</b>              | <b>9</b>                    | <b>0</b>  | <b>0</b>  | <b>988</b>            | <b>0</b>   |   |

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

| <b>Number of Feet</b>                 |                                  |                                      |  |   |                                |          |
|---------------------------------------|----------------------------------|--------------------------------------|--|---|--------------------------------|----------|
| <b>Diameter<br/>in Inches<br/>(a)</b> | <b>First of<br/>Year<br/>(b)</b> | <b>Added<br/>During Year<br/>(c)</b> | <b>Retired<br/>During Year<br/>(d)</b> | <b>Adjustments<br/>Increase or<br/>(Decrease)<br/>(e)</b> | <b>End of<br/>Year<br/>(f)</b> |          |
| 4.000                                 | 6,683                            |                                      |  |   | <b>6,683</b>                   | <b>1</b> |
| 6.000                                 | 16,433                           | 13                                   |  |   | <b>16,446</b>                  | <b>2</b> |
| 8.000                                 | 76,349                           | 400                                  |  |   | <b>76,749</b>                  | <b>3</b> |
| 10.000                                | 13,240                           |                                      |  |   | <b>13,240</b>                  | <b>4</b> |
| 12.000                                | 10,244                           | 780                                  |  |   | <b>11,024</b>                  | <b>5</b> |
| 15.000                                | 175                              |                                      |  |   | <b>175</b>                     | <b>6</b> |
| 18.000                                | 1,848                            |                                      |  |   | <b>1,848</b>                   | <b>7</b> |
| 24.000                                | 538                              |                                      |  |   | <b>538</b>                     | <b>8</b> |
| <b>Total Utility</b>                  | <b>125,510</b>                   | <b>1,193</b>                         | <b>0</b>                               | <b>0</b>  | <b>126,703</b>                 |          |

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

Billing, collecting & accounting - a/c 840 - In 1997, a portion of ages for billing was allocated to this account.

Supervision & Labor-

Water Utility-            \$10,500    decrease

Sewer Utility                5,445    increase

In 1997, a more accurate accounting of hours spent in each department was attempted to be made.

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### Sewer Utility Plant in Service (Page S-07)

Collecting Mains - A/c 313

793 feet of main added - Vermont Avenue

400 feet of main added - Hwy. 77 and Guard Street

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